



CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
BOARD OF ACCOUNTANCY

TELEPHONE: (302) 744-4500
FAX: (302) 739-2711
WEBSITE: DPR.DELAWARE.GOV
EMAIL: customerservice.dpr@state.de.us

APPLICATION FOR PA PERMIT TO PRACTICE INSTRUCTION SHEET

When to Apply

Apply for a Delaware PA Permit to Practice license when both of the following apply to you:

- You hold an active public accountant permit in good standing in another jurisdiction (state, U.S. territory or District of Columbia), **and**
- Your *primary* state of residence is Delaware.

See [24 Del. C. §110 \(e\)](#).

Requirements for *All* Applicants

- ☐ Submit completed, signed and notarized [Application for PA Permit to Practice](#).
- ☐ Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
- ☐ Enclose a copy of your driver's license or official identification card from the Delaware Division of Motor Vehicles (DMV).
 - If you don't have a driver's license or official identification from the Delaware DMV, submit other government-issued documentation to establish that your **primary** residence is Delaware.
- ☐ Arrange for the Board office to receive verification letter from each jurisdiction (state, U.S. territory or District of Columbia) that has ever issued an accountancy permit to you, sent directly from the jurisdiction to the Board office.
- ☐ Complete and submit the [Continuing Professional Education Log for Applicants](#) form showing that you have completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application. **Attach certificates of completion for the CPE listed on the form.** (See Sections 9.2.1 and 9.3.3 in the Board's [Rules and Regulations](#).) The CPE must include all of the following:
 - eight credit hours in accounting and/or auditing
 - eight credit hours in taxation
 - four credit hours in a Delaware-specific ethics course approved by the Board (see Section of the Board's Rules and Regulations)
 - at least 20 additional credit hours in either accounting, auditing or taxation.
- ☐ If you have never been issued a U.S. Social Security Number (SSN), submit a [Request for Exemption from Social Security Number Requirement](#).

The Privacy Act of 1974, Section 7, requires the following information to be given to all applicants: Applicants for any Delaware professional or occupational license, permit, registration or certificate (other than Gaming permits) are required to provide a U.S. SSN (29 Del. C. §8735(m)). The Division of Professional Regulation uses the SSN primarily to verify identity and safeguard personal information. It may also be used to enforce child support obligation (13 Del. C. §2216) and for other lawful purposes.



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APPLICATION FOR PA PERMIT TO PRACTICE

IDENTIFYING AND CONTACT INFORMATION

1. Name: _____
Last/Family Name First Middle
2. Other Names Used: _____ None ☐
(Include maiden, other married, alternative spellings.)
3. Date of Birth (month/day/year): _____ Gender: Male ☐ Female ☐
4. Have you been issued a U.S. Social Security Number? Yes ☐ No ☐ If yes, enter your SSN: _____
If no, you must file a [Request for Exemption from Social Security Number Requirement](#).
5. Mailing Address: _____

City State Zip Code
6. Phone: _____ Email: _____ None ☐
Daytime Home

PRIMARY RESIDENCE

7. Is your **primary** residence in Delaware? Yes ☐ No ☐ If no, **STOP**. Your primary residence must be in Delaware.
Enclose a copy of your driver's license or official identification card from the Delaware Division of Motor Vehicles (DMV) or other government-issued document to establish your primary residence.

LICENSURE INFORMATION

8. Has any jurisdiction ever issued an accountancy permit to you? Yes ☐ No ☐ If yes, list all jurisdictions (state, U.S. territory or District of Columbia) *other than Delaware* that have ever issued an accountancy permit to you:

JURISDICTION	LICENSE NUMBER	DATE ISSUED	STATUS (e.g., active, pending)

Arrange for the Board office to receive a verification letter from each jurisdiction that has ever issued an accountancy permit to you, sent directly from the jurisdiction to the Board office.

CONTINUING EDUCATION

9. Have you completed at least 80 hours of acceptable continuing professional education (CPE) during the two years before filing this application? Yes ☐ No ☐
- Complete the [Continuing Professional Education Log for Applicants](#) form showing the CPE you completed in the two years before filing this application. Attach certificates of completion for the CPE listed on the form.**

10. Are you in compliance with the continuing education requirements of all jurisdictions in which you hold an active license? Yes ☐ No ☐

DISCLOSURES

11. Have you ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or other criminal offense, including any offense for which you have received a pardon, in any jurisdiction? Yes ☐ No ☐ **If yes, submit a complete explanation and a certified copy of your criminal history record from any jurisdiction in which you have been convicted or pardoned. For information on obtaining a Delaware criminal history record, see [State Bureau of Identification](#).**
12. Are any criminal charges pending against you? Yes ☐ No ☐ **If yes, enclose a statement explaining fully and any documentation related to the charges.**
13. Has any jurisdiction ever denied you an accountancy certificate or permit to practice? Yes ☐ No ☐ **If yes, enclose a statement giving the name, address of jurisdiction and reason for denial.**
14. Have you ever had your certificate or permit to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes ☐ No ☐ **If yes, enclose a statement explaining fully. Include copies of all appropriate records.**
15. Are any unresolved complaints pending against you in any jurisdiction? Yes ☐ No ☐ **If yes, enclose a statement explaining fully. Include copies of all appropriate records.**
16. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy? Yes ☐ No ☐ **If yes, enclose a statement explaining fully. Include copies of all appropriate records**

To be reviewed at its next meeting, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within 12 months of filing may be considered abandoned and discarded. When your application is complete, please allow 4-8 weeks to receive your permit.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements contained in the application are true, that he/she has not suppressed any information that might affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed could result in the denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Signature of Applicant: _____ Date: _____

City of _____ County of _____

Sworn to before me and subscribed in my presence this _____ day of _____, 2_____.

Notary Signature: _____

SEAL

My commission expires: _____

APPLICATIONS THAT ARE UNSIGNED, NOT NOTARIZED, INCOMPLETE OR NOT ACCOMPANIED BY THE REQUIRED FEE WILL BE REJECTED.